

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In Re:	Chapter 11
DELPHI CORPORATION, et al	Case No. 05-44481 (RDD)
Debtors.	(Jointly Administered)

**DANICE MANUFACTURING CO.'S RESPONSE TO DEBTORS' THIRTEENTH
OMNIBUS OBJECTION PURSUANT TO 11 USC §502(B) AND FRBP 3007 AND
RESPONSE TO DEBTORS' NOTICE OF OBJECTION TO CLAIM**

Danice Manufacturing Co. ("Danice"), by and through its attorneys, Maddin, Hauser, Wartell, Roth & Heller, P.C., hereby responds to the above referenced objection as follows:

Paragraphs 1 through 66 of the Thirteenth Omnibus Objection ("Objection") filed by the Debtors are denied to the extent they seek to modify the proof of claim filed by Danice on July 31, 2006 (Claim No. 15329), and Danice further responds as follows:

Danice's Proof of Claim

1. Danice filed a proof of claim in the amount of \$77,751.36 against Delphi Corporation on July 31, 2006. (This claim is identified as Claim No. 15239 and is referred to as the "Claim".)
2. The Claim represents Danice's request for payment from Delphi Corporation for goods Danice sold to Delphi Corporation.
3. Danice provided supporting documentation, including invoices, with its proof of claim which substantiate the amount of the Claim. (Danice has not attached those documents to this Response because such documents were previously filed with this Court).

The Debtor's Objection

4. On April 27, 2007, the Debtors filed their Thirteenth Omnibus Claims Objection (the "Objection") in which the Debtors objected to the Claim because it may have been "overstated", "filed and docketed against the wrong Debtor" and/or "incorrectly asserted secured, administrative or priority status".

5. In Exhibit E-1, p. 17, the Debtor states that the Claim amount should be reduced from \$77,751.36 to \$57,013.68; and shifted from Case No. 05-44481 (Delphi Corporation) to Case No. 05-44640 (Delphi Automotive Systems, LLC).

6. However, the Objection does not specifically state why the Claim should be reduced and moved.

Legal Analysis

7. The Objection should be overruled because the Debtors have not overcome the *prima facie* validity of the Claim.

8. A proof of claim constitutes *prima facie* evidence of the validity and amount of a claim. Fed.R.Bankr.P. 3002(f).

9. The Debtors bear the burden of producing 'substantial evidence' to overcome the accuracy of the Claim. *In re Townview Nursing Home*, 28 B.R. 431, 443 (Bankr. S.D.N.Y. 1983).

10. The Debtors have not offered any evidence to rebut or negate the accuracy of the Claim, nor have the Debtors specified the grounds for their objection.

11. On the other hand, the amount of the Claim is supported by Danice's invoices filed with its proof of claim and Danice's accounts receivable aging report attached hereto as **Exhibit A**.

12. Additionally, Danice's contract with Delphi Corporation demonstrates that the Claim was filed against the proper Debtor in Case No. 05-44481 (Delphi Corporation). (**Exhibit B**).

13. More specifically, the contract attached as **Exhibit B** unequivocally demonstrates that Danice contracted with Delphi Corporation, not Delphi Automotive Systems, LLC as the Debtors contend.

WHEREFORE, Danice respectfully requests that this Court overrule the Objection, allow the Claim in the amount of \$77,751.36 and award Danice any other relief this Court deems appropriate.

MADDIN, HAUSER, WARTELL, ROTH & HELLER, P.C.

BY: /s/ ALEXANDER STOTLAND
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DATED: June 15, 2007

CERTIFICATE OF SERVICE

I hereby certify that on June 15, 2007, I electronically filed Response to Debtors' Thirteenth Omnibus Objection to Claims with the Clerk of the Court using the ECF System, and that the document was served upon the following parties by email, return receipt requested and Federal Express overnight mail:

Delphi Corporation
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/s/ Alexander Stotland
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